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AT SEATTLE
CLERK U.S. DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
BY DEPUTY

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,
Plaintiff,

v.

STEVEN G. SHIMIZU,
Defendant.

NO. *CR21-204 JCC*
INFORMATION

The United States Attorney charges that:

COUNT 1

(Attempt to Evade or Defeat Tax)

On or about September 10, 2015, in King County, within the Western District of Washington, and elsewhere, STEVEN G. SHIMIZU willfully attempted to evade and defeat income tax owing by him to the United States of America, for the calendar year 2014, by preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent U.S. Corporation Income Tax Return, Form 1120, for S&S CPA Corporation ("S&S Corp."), a business he owned and operated. On that tax return, STEVEN G. SHIMIZU reported and caused to be reported that S&S Corp.'s taxable income for the calendar year 2014 was -\$16,191, and that no tax was due and owing. In

Information- 1
United States v. Shimizu

UNITED STATES ATTORNEY
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1 fact, as STEVEN G. SHIMIZU knew, S&S Corp. had taxable income for calendar year
2 2014 that was greater than the amount reported on the tax return, and, as a result of such
3 additional taxable income, there was tax due and owing to the United States of America.

4 All in violation of Title 26, United States Code, Section 7201.

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6 DATED this 7th day of December, 2021.

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11 NICHOLAS W. BROWN
12 United States Attorney

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14 ANDREW C. FRIEDMAN
15 Assistant United States Attorney

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17 MICHAEL DION
18 Assistant United States Attorney
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